STATE OF MICHIGAN

COURT OF APPEALS

DETROIT LEASING COMPANY,

Plaintiff-Appellant,

UNPUBLISHED January 9, 2007

 \mathbf{v}

MCINTOSH.

ELIZABETH PRICE and PHYLLIS A.

Defendants-Appellees.

No. 265899 Wayne Circuit Court LC No. 04-421086-CH

Before: Meter, P.J., and O'Connell and Davis, JJ.

DAVIS, J. (dissenting).

I respectfully dissent.

Although I agree with the majority that the lower court record offers us very little with which to work, plaintiff has provided us much with even less. An appellant may not leave it to this Court to discover and rationalize a claim. Wilson v Taylor, 457 Mich 232, 243; 577 NW2d 100 (1998). Plaintiff contends that it was proceeding under MCL 211.140 in the trial court, but the complaint clearly states that plaintiff was proceeding under MCL 211.79a. It is apparent from what little there is in the record that plaintiff did not comply with either statute. A party must strictly comply with the statutory tax sale notice, Halabu v Behnke, 213 Mich App 598, 606; 541 NW2d 285 (1995), but the record contains no evidence that notice was served on Price's estate or heirs. MCL 211.140(3). Similarly, the affidavit from the building inspector, rather than attesting that the property was abandoned, indicated that it appeared to be occupied. MCL 21.79a(1)(c), (f)(i). Plaintiff also did not submit an affidavit from the county treasurer certifying that the back taxes had not been paid within the 90-day notice period. MCL 211.79a(1)(f)(iv).

Although it is obviously helpful when a trial court explains the reasoning behind its actions, it is evident that the trial court perceived the defects in plaintiff's action and deemed it irrelevant that defendant, appearing in propria persona, did not herself raise the issue. Accordingly, I am not "left with a definite and firm conviction" that the trial court made a mistake in dismissing the case. *Massey v Mandell*, 462 Mich 375, 379; 614 NW2d 70 (2000).

/s/ Alton T. Davis